

### STATEMENT UNDER ARTICLE 19

In the cited documents **WO 003/066567A**, **GB 2 072 167 A** and **JP 07 310090/A**, **Antolin et. al.** and **US 5,525,126**, the process comprises using an alkaline catalyst, which has several draw backs. When alkali catalysts are used for esterification and transesterification of natural fats it consumes excess energy also the recovery of glycerol is difficult. Further, it involves one more extra step of neutralization. The result of the neutralization process, a lot of alkaline or acidic waste water is produced. Moreover, several steps such as evaporation of methanol, removal of saponified products, neutralization and concentration are needed for recovering the end product.

On, contrary the present invention is an improved process over the cited art and it relates to a process wherein esterification of free fatty acids and transesterification of glycerides occur simultaneously in one step, where a **neutral catalyst** is being used. The present invention uses moderate pressure (1-30bar) and temperature (150-300°C) without detrimental problems such as saponification and carbonization. In view of the same, the applicants feel that the teaching of cited art cannot be extrapolated to envisage the present invention. **In addition, in the present invention the molar ratio of catalyst to fatty acids is reduced by 30 times as compared to prior art process** Also the present process is possible to be carried out at a concentration in the range of 10-100% of fatty acid, which is never reported in any of the citations.

#### **JP 07 310090 A**

The above said citation reveals a multi step (6 steps) process. Where as the present process has been carried out in a single step.

**GB 2 072 167 A**

The applicant has amended the claim 3 to overcome the rejection of the above cited art.

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The cited art has been carried out with only pure tripamitin, (95%) as feedstock, in the presence of Tetrahydrofuran as a solvent to make the system homogeneous. Where as in the present invention natural vegetable oil is used and does not use any solvent. No mention of transesterification of tripamitate to Methyl pamitate with Dioctyl tin oxide or butyl tin oxide catalysts have been made in the cited paper.